

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION**

**UNITED STATES OF AMERICA**

**PLAINTIFF**

**VS.**

**CIVIL ACTION NO. 1:08CV628-LG-RHW**

**WILLARD E. SMITH**

**DEFENDANT**

**JUDGMENT BY DEFAULT**

A default having been entered as to the Defendant, Willard E. Smith, in the above-styled cause in accordance with Rule 55 of the Federal Rules of Civil Procedure and counsel for Plaintiff having requested judgment against Defendant and having filed a proper certificate with the Clerk as to the amount due from the Defendant to the Plaintiff;

Judgment is, therefore, rendered in favor of the Plaintiff, United States of America, and against the Defendant, Willard E. Smith, for the sum of \$125,059.09 (\$75,064.18 principal, plus \$48,994.91 interest as of July 25, 2009), at the rate of 9.000% per annum from and after July 25, 2008, to the date of judgment, together with filing fee costs in the amount of \$350.00 in favor of the plaintiff, pursuant to 28 U.S.C. Section 2412(a)(2). Post judgment interest shall accrue at the legal rate pursuant to 28 U.S.C. §1961(a) and shall be computed daily and compounded annually until paid in full.

**SO ORDERED AND ADJUDGED** this the 4th day of February, 2009.

*s/ Louis Guirola, Jr.*

Louis Guirola, Jr.  
United States District Judge